

**CITY OF MESA**  
**Noncharter Code City**  
**Franklin County, Washington**  
**January 1, 1991 Through December 31, 1992**

---

**Schedule Of Findings**

---

1. The City Of Mesa Should Discontinue The Purchasing Of Supplies Before Council Approval

The mayor, when traveling to larger shopping areas, will sometimes take a treasurer's check in order to purchase supplies which are available at lower cost. During 1991 and 1992 supplies valued at \$245.28 and \$754.06, respectively, were purchased in this manner.

*Revised Code of Washington* (RCW) 42.24.180 states in part:

In order to expedite the payment of claims, the legislative body of any taxing district . . . may authorize the issuance of warrants or checks in payment of claims after . . . the officer designated by statute, or . . . ordinance . . . of the taxing district, has signed the checks or warrants, but before the legislative body has acted to approve the claims. The legislative body may stipulate that certain kinds or amounts of claims shall not be paid before the board has reviewed the supporting documentation and approved the issue of checks or warrants in payment of those claims. However, all of the following conditions shall be met before the payment:

- (1) The auditing officer and the officer designated to sign the checks or warrants shall each be required to furnish an official bond for the faithful discharge of his or her duties in an amount determined by the legislative body but not less than fifty thousand dollars;
- (2) The legislative body shall adopt contracting, hiring, purchasing, and disbursing policies that implement effective internal control;
- (3) The legislative body shall provide for its review of the documentation supporting claims paid and for its approval of all checks or warrants issued in payment of claims at its next regularly scheduled public meeting; and
- (4) The legislative body shall require that if, upon review, it disapproves some claims, the auditing officer and the officer designated to sign the checks or warrants shall jointly cause the disapproved claims to be recognized as receivables of the taxing district and to pursue collection diligently until the amounts disapproved are collected or until the legislative body is satisfied and approves the claims.

During the course of our audit of the city, for the period January 1, 1989, through December 31, 1990, officials were advised that the practice of issuing checks before

legislative body approval, absent of an ordinance authorizing such action, was contrary to statute. Subsequently, the city bonded the mayor but has not implemented the other provisions of RCW 42.24.180.

We recommend that the city immediately cease the practice of purchasing supplies with treasurer's checks or implement all of the provisions of RCW 42.24.180.